

**Effective 5/10/2016**

**11-42-408 Assessment against government land prohibited -- Exception.**

- (1)
- (a) Except as provided in Subsection (2), a local entity may not levy an assessment against property owned by the federal government or a public agency, even if the property benefits from the improvement.
  - (b) Notwithstanding Subsection (1)(a), a public agency may contract with a local entity:
    - (i) for the local entity to provide an improvement to property owned by the public agency; and
    - (ii) to pay for the improvement provided by the local entity.
  - (c) Nothing in this section may be construed to prevent a local entity from imposing on and collecting from a public agency, or a public agency from paying, a reasonable charge for a service rendered or material supplied by the local entity to the public agency, including a charge for water, sewer, or lighting service.
- (2) Notwithstanding Subsection (1):
- (a) a local entity may continue to levy and enforce an assessment against property acquired by a public agency within an assessment area if the acquisition occurred after the assessment area was designated;
  - (b) property that is subject to an assessment lien at the time it is acquired by a public agency continues to be subject to the lien and to enforcement of the lien if the assessment and interest on the assessment are not paid when due; and
  - (c) a local entity may levy an assessment against property owned by the federal government or a public agency if the federal government or public agency voluntarily enters into a voluntary assessment area for the purpose of financing an energy efficiency upgrade, a renewable energy system, or electric vehicle charging infrastructure.

Amended by Chapter 371, 2016 General Session